



NORFOLK

Office of the City Attorney

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July 19, 2016

To the Honorable Council
City of Norfolk, Virginia

Re: Tax Overpayment
Campostella Builders & Supply Corporation

R-15

Dear Ladies and Gentlemen:

Attached please find an ordinance directing the City Treasurer to issue a refund to Campostella Builders & Supply Corporation in the amount of \$7,361.07 based upon the overpayment of its Business Personal Property Tax for the tax year 2016, resulting in a refund due of \$7,361.07, plus interest.

Respectfully submitted,

A handwritten signature in blue ink, appearing to be "Bernard A. Pishko".

Bernard A. Pishko
City Attorney

Recommendation: Adopt Ordinance

6/27/2016MR

Form and Correctness Approved:

By [Signature]
Office of the City Attorney

Contents Approved:

By [Signature]
Commissioner of the Revenue

Pursuant to Section 72 of the City Charter, I hereby certify that the money required for this item is in the city treasury to the credit of the fund from which it is drawn and not appropriated for any other purpose.

\$ <u>7,361.07</u>	<u>1000105020 4022</u>
Refund	Account
\$ <u>122.19</u>	<u>1000105020 4024</u>
Interest	Account

[Signature] 7/6/16
Director of Finance Date

NORFOLK, VIRGINIA

ORDINANCE No.

AN ORDINANCE DIRECTING THE CITY TREASURER TO ISSUE A REFUND TO CAMPOSTELLA BUILDERS & SUPPLY CORPORATION BASED UPON THE OVERPAYMENT OF ITS BUSINESS PERSONAL PROPERTY TAX FOR THE TAX YEAR 2016.

- - -

WHEREAS the Commissioner of the Revenue has determined that the business personal property tax was erroneously overpaid by Campostella Builders & Supply Corporation for the tax year 2016, and has corrected this assessment in accordance with Virginia Code § 58.1-3981;

WHEREAS the Commissioner of the Revenue has certified with the consent of the City Attorney that the aforementioned taxpayer paid all taxes due on the erroneous assessment and is entitled to a refund of excess taxes paid based on the corrected assessment in the amount of \$7,361.07, plus interest; now, therefore

BE IT ORDAINED by the Council of the City of Norfolk:

Section 1:- That \$7,361.07, plus interest at the rate established by applicable law, is hereby appropriated for a refund to Campostella Builders &

Supply Corporation for the tax year 2016.

Section 2:- That the Treasurer of the City of Norfolk is hereby directed to issue a refund to Campostella Builders & Supply Corporation in the amount specified above as soon as practicable upon passage of this ordinance.

Section 3:- That this ordinance shall be in effect from and after its adoption.

**Norfolk Commissioner of the Revenue
Certification and Request for the Refund
Of Previously Paid Tax to:**

Campostella Builders & Supply Corp

Account Number

18684/017411

June 21, 2016

Overview:

Taxpayer paid statutory assessment on business personal property. When a filing detailing taxpayer's actual business personal property was received and calculated, taxpayer should be refunded the difference between the statutory assessment and the actual assessment.

In compliance with **Norfolk Code § 24-7**, the Commissioner of the Revenue's files pertaining to this request are available for inspection by the City Attorney.

Fiscal Impact:

This refund reduces business personal property tax revenue by **\$7,361.07** for the 2017 fiscal year.

Conclusion:

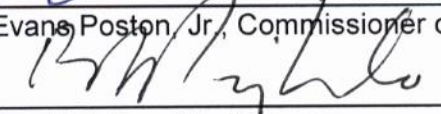
It is recommended that the City Attorney consent to the issuance of the refund and call for City Council to direct the City Treasurer to refund the business personal property overpayment of **\$7,361.07**.

Certification

I, C. Evans Poston, Jr., Commissioner of the Revenue for the City of Norfolk, certify that the above named company is due a refund in the amount of \$7,361.07 as specified by **Virginia Code §58.1-3981** due to the overpayment of **Business Personal Property Taxes**.



C. Evans Poston, Jr., Commissioner of the Revenue



Bernard Pishko, City Attorney



Date


Date